



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Internal Audit Executive

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February 8, 2011

Greg Lukeman, Executive Director
Food Outreach
3117 Olive Street
St. Louis, MO 63103

RE: Ryan White Part A (Project #2011-DOH02)

Dear Mr. Lukeman:

Enclosed is a report of the fiscal monitoring review of Food Outreach, a not-for-profit Organization, Ryan White, Part A program, for the period March 1, 2010 through August 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. Fieldwork was completed on September 30, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Joan McCray, Fiscal Manager, DOH
Amber Wagner, Grants Administrator, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE TITLE I**

**FOOD OUTREACH
CONTRACT #HD-10-40
CFDA #93.914**

**FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH AUGUST 31, 2010**

PROJECT #2011-DOH02

DATE ISSUED: FEBRUARY 8, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A
FOOD OUTREACH
FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH AUGUST 31, 2010**

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INTRODUCTION

Background

Contract Name: Food Outreach

Contract Number: HD-10-40

CFDA Number: 93.914

Contract Period: March 1, 2010 through February 28, 2011

Contract Amount: \$230,000

This contract provided Ryan White Title I funds to the Food Outreach (Agency) to procure food, meals and nutritional services for residents with human immunodeficiency virus (HIV) living within the Health Resources and Services Administration's (HRSA) geographic area of the St. Louis Eligible Metropolitan Area (EMA), which includes the City of St. Louis as well as the counties of Franklin, Jefferson, Lincoln, St. Louis, St. Charles and Warren Counties in Missouri.

Purpose

The purpose was to determine Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2010 through August 31, 2010 and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on September 30, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-DOH02, issued November 20, 2009, contained no observations.

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its calendar year ended December 31, 2009; and therefore, was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.